

THE CHINOOK ADVANCE

Vol. 22

Chinook, Alberta. Thursday Jan. 13th, 1941

NO

WHEN HITLER CRAWLED OUT

The destruction of 185 enemy planes in one day marked the turning point of the war. Hitler missed the opportune moment for the invasion of England. Military leaders with imagination find it good strategy sometimes to give an enemy some rope so as to destroy him.

It would appear that democratic countries cannot prosecute a war without a considerable quota of muddle. Notwithstanding all mistakes, errors and loopholes, the betting on the final issue is in favour of the British Commonwealth.

The war will be long and tough while it lasts, and tougher when it ends. To forestall distress, disorder and confusion, a plan should be ready to clap on as soon as the end comes. Even if work is available, thousands will not be able to settle down to it.

Ten million lives have been lost in the Sino-Japanese war. How short is a man's memory? It is but a short time since the death of Melville Oxlin in Japan. That he was deliberately thrown out the window as an act of terrorism is morally certain. Those who hold Chinese girls captive to rape them hourly, are capable of most anything. While we condemn atrocities in one theatre of war, by the sale of materials for munitions, we actively assist crime and cruelty in another. There is little choice between Yellow Devils, brutal Bolsheviks and German savages.

The old-time German was of good type—a good parent, citizen and friend, but the later generations are trained in every sort of ferocity. It was an evil day for the world when Hitler crawled out of his kennel. The same may be said of Stalin and Mussolini. They are living examples of what may be expected when the drugs of humanity comes to the top. The intelligentsia are the first to suffer the crushing blows of tyranny.

When Kaiser Wilhelm walked off a morning in Tiergarten, there was freedom and friendliness in Germany. Since the advent of Hitler and his gangsters, hatred is the order of the day, everyone is a potential spy, and you can't blow your nose without a permit.

There is no acceptable scheme or adjustment which could bring durable peace to continental Europe. A gigantic change of populations would be a temporary expedient for racial hatreds and religious animosities. If they hate not their neighbor's language, they hate his religion. And who could banish religious intolerance? Communities are torn asunder by political rancour, religious enmity and racial hostility. So goes the world in which the motivating factors are hate and avarece.

What sorrow, disaster and suffering would have been avoided, had Mr. Winston Churchill been at the helm before the storm got under way? Let us hope that he may survive to the end of the conflict. The only man in public life with sufficient driving power to take his place is General Jan Christian Smuts. With either, the Empire would be as safe as it is humanly possible to make it.

F. E. Burnham,
Brigadier General,
Grand Priory Order of the White Cross.

Chinook Hotel

A Home Away From Home

Try Our Meals
GOOD ROOMS

W. H. Barros

Prop.

LOCAL NEWS

The regular monthly meeting of the local branch of the Red Cross will be held at the Chinook hotel at 8 p. m. on Wednesday Jan. 22nd instead of the regular date Jan. 15th. All members and others interested are kindly requested to keep this date open.

Mr. and Mrs. August Rosenau motored to Calgary last week. Mrs. Rosenau will remain for some weeks where she is receiving medical treatment at the Holy Cross hospital.

The Ladies' Card Club met Tuesday evening at the home of Mrs. Pfeiffer, with Mrs. Peyton as hostess. Honors were shared by Miss MacDonald and Mrs. Wilson. The Club will meet with Mrs. Pfeiffer.

Private Dobson of Calgary visited his grandparents, Mr. and Mrs. F. Otto, of Chinook this week.

Mrs. Webster has gone to Calgary to receive medical treatment.

Mr. Kenneth Ford left Monday night for Strathmore, where he has accepted a position.

Mr. and Mrs. George Anderson have returned to the coast.

Among Calgary visitors this week were Mr. and Mrs. W. S. Lee, and Mr. and Mrs. W. Davis.



Weed Identification
A booklet containing coloured pictures of twenty-six common weeds has just been released by the Agricultural Department of the North-West Line Elevators Association. Your local line grain buyer can obtain a copy for you or you may write to the Association at Winnipeg.

Germination Tests
At the annual meetings of the Manitoba Agronomists, the Plant Disease Committee reported that there is a tendency for wheat samples collected in Manitoba to germinate poorly. (The same may be true in parts of Saskatchewan and Alberta). It was recommended that farmers should increase the rate of seedling next spring. There could be no better evidence of the wisdom of having germination tests made. Any grain buyer of a line elevator company associated with the Agricultural Department will be glad to send your seed samples in to us for testing. Please do not delay, as our laboratory is likely to be taxed to capacity.

Bushels in a Bin
Eight weeks ago we described a method for calculating the number of bushels in farm granaries or bins. We stated that in order to convert cubic feet to measured bushels it was only necessary to multiply by 0.8. The correct factor is actually 0.8. We rounded off the figure deliberately, partly because in wooden bins the bulging of the walls due to pressure of the grain will largely cancel the error involved in using the factor 0.8. In round metal bins or wooden bins so well braced and tied that bulging is very slight, the factor 0.8 should be used.

Soil Erosion
Have you obtained your copy of "Water Erosion of Soils in the Prairie Provinces"? This may be obtained from your Line Elevator Agent.

RATEPAYERS MEETING

JAN. 18

The Annual Meeting of the Ratepayers of Chinook Consolidated S. D. No. 16 will be held in the School on Saturday, January 18th at 1:30 p. m. for the purpose of receiving the reports for the year, and for electing trustees for the ensuing year.

Signed,

Lorne Proudfoot
Secretary

Youngstown Defeats

Chinook

The Chinook Junior Hockey team went to Youngstown on Sunday to meet the Youngstown Juniors. The game was very fast, but the Chinook boys showed their lack of practise, and were defeated by a score of 7 goals to 3.

The only penalty of the game went to Ashmore, of Youngstown, for tripping.

The Chinook goals were scored as follows:

1. Mitchell, unassisted.
2. D. Nicholson from Mitchell
3. Mitchell from D. Nicholson

The boys wish to thank sincerely Mr. W. W. Wilson and Mr. A. S. Nicholson for the use of their cars.

THE LINEUP

Goal: Joe Damsgard.
Defence: Fred Damsgard, and Jimmy Gilbertson.
Forwards: Don Nicholson, Ben Mitchell and Billy Lee.
Substitutes: J. Nicholson, Hugh Wilson, and Ted Milligan.

EMPIRE'S NEW

ARSENAL

From Suez to Singapore stretches a great theatre of war, vital to the British Empire. The destiny of Australia and New Zealand, of India, Burma, and Malaya, of the East African and Far Eastern territories depends upon it.

The swift growth of India as a war supply centre for the whole of the Suez-Singapore area is one of the most remarkable signs of the British Empire's world-wide power and solidarity.

India is making rifles and machine guns, small arms ammunition and blankets, armour plating and shells, artillery up to six inches, anti-aircraft guns, and bombs and mines. She will soon be making aeroplanes.

Since the beginning of the war India has sent overseas 100,000,000 rounds of small arms ammunition, 200,000 shells, 6,000 rifles, 4,500,000 sandbags, 3,000,000 yards of khaki drill, 150,000 pairs of boots, 20,000 greatcoats, and 20,000,000 yards of medical gauze.

All the present steel requirements of the Middle East and Iraq can be met by India's steel works.

SPECIALS

Tomatoes	2 1/2 lot	.32c
Sugar Belle Peas	2 for	.28c
Aylmer Sweet Corn	2 for	.25c
Aylmer Spaghetti	2 for	.25c
Red Plum Jam	4 lb tin	.50c
Crab Apple Jelly	4 lb tin	.55c
Shredded Wheat	2 for	.25c
Swifts Pure Lard	11 lbs	\$1.00

Harness, Leather, Oils, Halters, Rivets, and Harhess Thread

BANNER HARDWARE
AND GROCERIES

I. H. C. &
John Deere

IMPLEMENTS and
REPAIRS

Maple Leaf FUELS, Oils &
Greases

ELECTRIC & ACETYLENE

Welding

FARM SUPPLIES

COOLEY BROS.

Chinook, Alta.

Phone 10

Chinook Meat Market

Fresh & Cured Meats and Fish

Swifts and Burns well known brands of Hams and Bacons

A shipment of fresh, frozen, and cured fish just in.

Hides and Horsehair bought at market prices.

Bring in your Furs, prices are advancing.

Phone No. 4

J. C. Bayley Prop.

Let Ol' Man Winter Be Your Chef

GIVE the family a special treat with the most tempting ice cream imaginable! It's cheap and simple to make!

Mix a package of Jell-O Ice Cream Powder with a quart of half milk, half cream. Place the bowl outside on the window-sill in freezing weather. Stir a few times and let Ol' Man Winter do the rest. Grocers sell it in 5 delicious flavors. Clip out this recipe and order several packages from your grocer now.



JELL-O ICE CREAM POWDER

Advancing The War Effort

While the prosecution of the war is properly and necessarily claiming the first attention of the people of Canada at the present time and almost to the exclusion of internal affairs, at the same time the proposal of the federal government to implement in legislation the recommendations of the Sirols-Rowell report in the immediate future is recognized as a matter of great import.

It is perceived, dimly perhaps, by a large section of the citizenship that these recommendations are epochal in character; in fact, it is not too much to say that the move ranks with Confederation itself as one of the most important in the history of the country to date. If the principal objectives of the report are translated into legislation and made operative, it will not only have a very important bearing on the future destiny of the nation but will have, or should have, a beneficial effect on the Canadian war effort and war economy.

The main objective of the Sirols-Rowell report can be boiled down to an effort to redefine the functions of the several governmental units of the country in such a manner as to enable them to operate more efficiently and more economically. This objective will be achieved if, as a result of the plans outlined, duplication and overlapping of administrative effort is eliminated and sufficient sources of revenue are made available to each authority to enable it to carry out its duties without having to trespass on the proper revenue sources of the others. This, of course, involves reallocation of the duties and responsibilities of each of the governmental units—federal, provincial and municipal and a reassignment of their several spheres of taxation.

An Epochal Event

It is appropriate to point out at this stage that the Sirols-Rowell commission, while taking cognizance of the difficulties experienced in municipal administration under present conditions, involving increasing demands for services and incommensurate sources of revenue, properly took the attitude that the scope of its duty lay in reconciling the several responsibilities and sources of income as between the federal and provincial authorities, leaving it to the provinces to make such adjustments as might be necessary between themselves and their offspring—the municipalities.

Such far-reaching and widespread adjustments as between the administrative responsibilities and economy of the federal and provincial authorities as are recommended by the Commission are fully justified at the present time, not only on the ground that the redefinition of spheres will advance the internal economy of the country, but will also do much to further the effectiveness of the war effort.

The federal government is charged with the responsibility of carrying on Canada's contribution to the war, and it is imperative that as much as possible of the available finances and resources of the country be diverted to that effort until victory is won. Hence, it is the duty both of the federal government and the provincial and municipal administrations to economize on expenditures on internal affairs to the nth degree. The reason is obvious, there is only so much money and effort available for the conduct of the war and the operation of home services. Every dollar that can be diverted from internal administration and services to the war effort means another nail for the Nazi coffin.

Killing The Goose

As the Montreal Herald said in a recent editorial:

"In view of the heavy federal taxation, and perhaps still heavier taxation to come, it is necessary to hold provincial and municipal taxation not intended for war effort to a minimum or the total load will be unbearable and the 'goose that lays the golden eggs' will no longer be able to function normally."

"By the law of diminishing returns the financial pressure on trade and industry might seriously react on war and local taxation purposes through the reduced revenues of trade and industry."

"If still higher income taxes are to be imposed by the Dominion government, and provinces and municipalities continue to superimpose on these local taxes for non war purposes, the time is approaching when retail and other business and the individual citizen will be too badly crippled to provide in the measure of which they are potentially capable for the defeat of the Axis powers."

"Apart from this, provincial and municipal sales taxes, superannuated water taxes, radio taxes, telephone taxes, are other forms of diverting taxation from the purpose of winning the war to local purposes which have no relation to the pressing objective."

If the implementation of the Sirols recommendations into legislation among other things the laudable effect of inspiring more economical local administration, thus releasing more money for the war effort, something worthwhile will have been accomplished, not only for the immediate present, but in the future.

Then, too, by eliminating some of the inequities which exist as between governmental units, the new economy should make a real contribution towards the consolidating of that spirit of unity among the people of the country which is so absolutely essential to effective war effort.

He Meant Well

From a Liverpool church magazine: "The minister will be very pleased to hear of the illness of any member of the congregation or of any mishaps which may befall relatives at present with the Forces."

Nettles were harvested in several regions in Denmark to be thrashed and used for the same purpose as flax.

Richard Deiner produced a vegetable cross between a tomato and a sweet bell pepper; it is called a pepper tomato.

PATENTS

AN OFFER TO EVERY INVENTOR. Let inventions be patented and sold free. THE RAMSAY PATENT, Registered Patent Attorneys, 273 Bank Street, Ottawa, Canada.

Necessary Part Of Diet

All Vegetables Are Valuable For Their Vitamins And Minerals

Do you eat enough vegetables? Valuable as they are in minerals and vitamins, vegetables must be included in the things we eat. So states an article in the current issue of the magazine "Health," prepared by the nutrition committee of the Health League of Canada.

Not all vegetables are equally valuable from a nutritive point of view, the article points out. Some vegetables supply iron, others do not. We get Vitamin A from one kind of vegetable and vitamin C from another. Cabbage, spinach and carrots are good sources of vitamin A, which is necessary to maintain normal vision and to prevent disease. Green cabbage is much richer in vitamin A than white cabbage. The outer leaves of cabbage are more valuable than the inner heart.

Without vegetables and fruit, people would be deprived of the important vitamin C, which safeguards us against scurvy. Tomatoes, cabbage, turnips and potatoes are chief sources of this vitamin. Orange juice and tomato juice also are good.

Cabbage and green leafy vegetables are valuable in their iron content, needed to prevent anaemia. Dried beans are also good iron producers. At least two vegetables should be served every day.

Man Is Expert Knitter

Ontario Farmer Says He Taught Himself 64 Years Ago

Knitting is not a woman's monopoly! Nehemiah Ogden of Unionville, Ont., says so. He is a 72-year-old man who has been knitting for 64 years and can outfit most of the women in the locality. It is alleged! And most of the women admit it! "I started knitting when I was a boy of eight," he states. "But I had to teach myself. I hid in the barn while I was doing it, because any boy caught knitting in those days would be severely disciplined. Why even today the women seem to think they should do all the knitting. Personally, I think machines would serve just as well and save time."

Mr. Ogden spent most of his life as a farmer in the Unionville area. Knitting has been strictly a sideline. He is turning over his present knitting output to the local Red Cross organization.

Until two years ago, Mr. Ogden was active in farm work and even now takes care of an acre plot with chickens and other small stock. His wife does the housework at the cosy home, and both are keenly interested in current affairs. Knitting is easy on the nerves, this male expert admits. But he says it hasn't lengthened his life. "Fresh air and lots of work did that."

Glamor Days Are Over

Famous Cow Goes Back To Old Home On Farm

The cow that jumped over the moon is back where she started from. Elsie, the prodigal daughter of Elm Hill Farm, has returned to the old dairy home with Boudier, her own fattened calf. It was at this Brookfield, Mass., farm that Elsie began her meteoric career eight years ago. From now on she is expected to do nothing more than rest on her laurels and sign autographs.

No cow ever won more laurels. No cow has ever been seen by so many people. No cow except Elsie ever rocketed from stardom at the World's Fair to the Klieg lights of Hollywood. In all past bovine history no cow was ever given the keys to 12 cities. To-day Elsie is living proof that in this country the doors of opportunity are still open, even to a simple heifer with nothing but her good looks to recommend her. There are some who think that Elsie is nothing but a press agent's build-up. But those who saw her at the Fair will not agree. It required a certain aplomb for her to chew her cud so placidly amid the trophies of her conquests.

In this world of turmoil and frustration it is something indeed to remain America's No. 1 Oriented Cow.—New York Times.

Now comes the sweet-toothed pig—a large pig-farmer in Youngstown, Australia, has contracted for the waste from a chocolate factory nearby for feeding his stock.

The Ukrainians have the highest percentage of voluntary enlistment of any race it is stated, that is in proportion to their number in Canada.

After administering first aid to a 76-year-old man fatally hurt in a motor accident in a Manchester blotaker, a woman discovered the patient was her father.

LOOK OUT FOR YOUR LIVER

Back it up right now and feel like a million!

Your liver is the largest organ in your body and most important to your health. It pours out bile to digest food, gets rid of waste, supplies new energy, allows proper nourishment to reach your blood. When your liver gets out of order food decomposes in your intestines. You become constipated, stomach and kidneys can't work properly. You feel "rotten"—headachy, lachrymose, dizzy, dragged out all the time. For over 25 years thousands have won prompt relief from these miseries—with Fruit-A-Tives. So can you. Try Fruit-A-Tives—you'll be simply delighted how quickly you'll feel like a new person, happy and well again. 25c, 50c.

Canada's Largest Sales Liver Tablets

FRUIT-A-TIVES

Takes Care Of Increase

Canada Sells 20,000 Cases Of Eggs To United Kingdom

The agricultural department at Ottawa announced the sale in the past two weeks of 20,000 cases of eggs, 30 dozen to the case, to the United Kingdom.

Mild weather caused an increase in Canadian egg production and the department said the shipment to Great Britain would help take care of this increase.

A Useful Frog

The arrows of some South-American Indians are tipped with a poisonous substance from a species of frog. Other tribes use the same frog in dyeing parrots' feathers to increase their salability.

Before four zones of Standard Time were adopted in 1883, there were more than 50 kinds of time in the United States.

China shipped about \$500,000 worth of fire-crackers to the United States in 1938.

A Real Contest

133 Cash Prizes Are Awarded Every Two Weeks

Did you ever figure out what chance you have on many contests where only a limited number of prizes are awarded?

Do your own thinking and then get on the Royal Household Flour contest run by Ogilvie Flour Mills, which is advertised on another page in to-day's issue.

You'll find there are 133 prizes every two weeks—one of \$100, one \$50, one \$25, ten of \$10 each, 20 of \$5 each, and one hundred prizes of \$2.50 each.

This large number of money prizes gives you a real chance of a win and it costs you nothing to enter.

And remember—all you need to enter is a label from Royal Household Flour—the favorite flour that you'll use anyhow! 133 prizes totaling \$625.00 every two weeks—get in and take some of this money for yourself.

Free Hockey Book

Guide To The Major Leagues Will Be Sent Free

There's a splendid hockey guide to the Major League players with the personal record of every man and many pictures offered free, if you write Imperial Tobacco Sales Co. of Canada, Ltd., Montreal, Que. Just ask for the Sweet Caporal Major League Hockey Guide and this book of over 150 pages will be sent you—free. Mention the name of this paper when you write.

Airplane lubricants are being manufactured out of herring, sardine, and whale oils by the Japanese.

Bees are kept in an apiary, which comes from "apis," meaning bee.

DOES YOUR NOSE FILL UP, SPOIL SLEEP?

3-PURPOSE MEDICINE

If your nose fills up, makes breathing difficult, spoils sleep—put 3-Purpose Vicks Vapo-Rol on each nostril. It's not only 3 important things for you: (1) shrinks swollen membranes; (2) soothes irritation; (3) helps flush out nasal passages, clearing clogging mucus, relieving tension congestion. It brings more comfort, makes breathing easier, invites sleep. When a Cold Threatens, use Vapo-Rol at first sniffle or sneeze. Helps to prevent colds developing.

VICKS VAPOROL

Bad News For Japan

Report States Chinese Army Is Getting Stronger Every Year

A review of the Chinese-Japanese war in Red Star, the Russian army publication, said the past year showed an "increased battle capacity of the Chinese army."

China, the article said, has 22,000,000 regulars and 1,000,000 irregular troops under arms, compared with 1,000,000 Japanese in China. It said that the Japanese were superior in technique, but that the Chinese had "inexhaustible human resources and vast spaces."

A "prolonged war is exhausting for the Japanese," Red Star said. Says a writer on problems concerning animals in parks: "Why anyone should want to tease a lion is beyond understanding." Perhaps Premier Mussolini could explain the urge.

Th first railroads used rails made of wood with a thin metal strip fastened on top.

YOU can be one of 133 cash prize winners TWICE every month! in the ROYAL HOUSEHOLD FLOUR CONTEST

HERE is a contest where you have a real chance to win a prize. Most contests offer only ten or twelve prizes a week, but in the Royal Household Flour Contest 133 people win prizes every two weeks.

For example, in the first two-week period Mrs. David D. Giesbrecht of Plum Coulee, Manitoba, won \$100.00 in cash; Mr. G. Doyle of Davidson, Saskatchewan, won \$50.00 in cash; Mrs. Edward B. Foster of Fredericton, New Brunswick, won \$25.00 in cash; and besides these, ten other women each won \$10.00 cash; twenty more won \$5.00 each, and one hundred won \$2.50 each.

Enter this contest to-day—it's easy. Read the simple rules—try for one of these 133 prizes given every two weeks—don't leave it to someone else in your community to win.

LIFETIME SATISFACTION

No fancy words of praise can equal this simple, human and heart-felt statement of facts that prove a lifetime of satisfaction with Royal Household Flour—taken from a letter typical of what thousands of Canadian housewives say:

"I would like to tell you that I like Royal Household Flour very much. I used it in Ontario when I was a young girl learning to bake, and again in Manitoba as a new bride; and I still use it now as an old woman with my family all with homes of their own—and, I might say, they use it also."

YOU WILL FIND IT BETTER, TOO

Baking is never just a chore when you use Royal Household Flour. From the moment you set out the mixing bowl till you put the pans into the oven, your busy hands fly faster with the pleasant ride that reaches perfect satisfaction in the delicious, appetizing and always-constant results that Royal Household Flour gives. For breads, rolls, cake, cookies, pastry—and all other bake-stuffs, Royal Household Flour is a joy to use. You deserve nothing less—so buy it and try it to-day.

THE OGILVIE FLOUR MILLS CO., LIMITED

"Royal Household" Flour—Ogilvie's Own Ogilvie Flour
MONTREAL - FORT WILLIAM - WINNIPEG - MEDICINE HAT - EDMONTON
Moncton, Quebec, Ottawa, Toronto, Regina, Moose Jaw, Saskatoon, Calgary, Vancouver, Victoria

CONTEST ENTRY FORM

NAME _____
ADDRESS _____
P.O. Box 6091, Montreal, Que.
I enclose the words "Royal Household" cut from the bottom of a bag (or other proof of purchase). Please enter my name in your contest. I agree to the rules of the contest.

Prize winners will be notified by mail.

IF ITS "OGILVIE" — IT'S GOOD

CLASSIFIED ADS

Found—Pair of men's tan colored lined Kid Gloves.
Apply to Advance Office

LOST—Fur Robe. Was lost somewhere between the W.S. Warren place and the old Marcy farm. A reward is offered. Apply—Cooley Bros. Garage.

ALBERTA JUNIOR CLUBS
MAKE GOOD SHOWING IN
NATIONAL JUDGING CONTEST

Each of the four teams which went east from Alberta to compete in the National Junior Club Judging Contest in Toronto last week, returned with a creditable showing.

In the swine judging, Isobel Ferguson and Nora Puleher of the Liberty Swine Club captured top honors and also stood second and third respectively in the individual scores. This team was coached by Peter Wylie, District Agriculturist, Thorshy.

A team composed of Vair Read and Richard Boggs of the Cremona Calf Club stood second in the Beef Cattle Judging. This team was coached by Hugh McPhail, District Agriculturist, Cids.

The grain team of Frank Kinney and Gerald Lorse of the Nanton Calf Club were third in grain judging. They were coached by B. J. Whitbread, District Agriculturist, Calgary.

Jean Stewart and Stanley Gould of the Camrose Dairy Calf Club captured fourth place in the dairy cattle judging competition. Mr. W. H. T. Mead, District Agriculturist, Camrose, coached this team.

CLAUDE E. MURRAY RECEIVES
HIGHER POST WITH WILLARD
STORAGE AND BATTERY CO.

CLEVELAND, OHIO — Claude E. Murray, who for 11 years served as Vice-President and General Manager of the Willard Storage Battery Company of Canada, Ltd., has been named Vice-President and General Manager of the Willard Storage Company with headquarters here, it was announced recently.

Mr. Murray comes from Toronto to succeed S. W. Rolph as general manager of the Willard organization. Mr. Rolph becoming Vice-President of the Electric Storage Company of Philadelphia, Pa.

delphia, Pa.

Mr. Murray brings to the Willard general management a wealth of personal experience in the battery field. This includes work in the factory, in manufacturers' sales, renewal sales, and in company administration. He has been with the organization for over 30 years.

Appointed Vice-President and General Manager of the company's Canadian affiliate in 1929, Mr. Murray established an outstanding record in the operation and administration fields during the years he was in Toronto.

Miscellaneous Shower

A miscellaneous shower was held at the home of Mrs. Lloyd Robinson in honor of Mrs. Geo. Anderson (Freda Milligan) of Victoria, B. C., sponsored by a number of her school friends. Many beautiful and useful gifts were presented.

Mr. and Mrs. Geo. Anderson wish to express their thanks to Mrs. Robinson for her kindness to them during their recent visit in Chinook.



CHINOOK UNITED CHURCH

Church Service 2:30 p. m.
Sunday School 10:30 a. m.
All are cordially invited to attend

RESTAURANT

Meals at all hours
FRESH OYSTERS
All Kinds Tobacco
and Cigarettes
SOFT DRINKS and
Confectionery
ICE CREAM
Mah Bros

For

DRAYING
Or
TRUCKING
Any Kind
Satisfaction
Guaranteed

ROBINSON
CARTAGE

FOR MORE PROGRAMS

Specify **GLASS** **METAL**

GENERAL ELECTRIC

Pre-tested **RADIOTRONS**

MADE IN CANADA

CANADIAN GENERAL ELECTRIC CO. LIMITED

YOUR INCOME TAX

HOW? WHEN? WHERE?

WHO? HOW MUCH?



THIS YEAR, almost every man and woman in Canada will share the burden of paying for the war. A million new taxpayers will pay who never paid before. A personal budget payment plan is available to old taxpayers who are faced with substantially increased income taxes.

Canadians are asked to shoulder their share of the war effort cheerfully and willingly. By paying your income tax regularly you help to speed the production of war material, and bring the day of victory closer. Figure out how much tax you will have to pay, and arrange to pay promptly when due.

Pay by instalments—the easy way—and save interest.

Cut out this page and keep it for future reference.



WHO PAYS INCOME TAX?

If you are a single person without dependents, and your income in 1940 was more than \$750.00 you pay general-income-tax.

If you are a married person without dependents, and your income in 1940 was more than \$1500.00 you pay general-income-tax.

If you are a married person with children, you are allowed \$400.00 exemption for each dependent child or grandchild, in addition to the \$1500.00 exemption.

NOTE: In addition to the general-income-tax you pay National Defence Tax on your total income without any exemption if you are single and your income goes over \$500 or if you are married and your income goes over \$1,200.



HOW DO YOU PAY?

Your income tax may be paid in the following ways—

1. **The Present Method:** At least one-third of the tax to be paid by April 30th, the balance, with interest at 5% from April 30th, to be paid by August 31st. On any balance unpaid after August 31st, the interest rate will be 8%.

2. **The Proposed Method:** In 8 monthly instalments without interest. To take advantage of this new way of paying, the first instalment must be paid on or before January 31st. You must pay at least one-third of the estimated tax in four equal monthly instalments, in January, February, March and April, i.e. 1-12 of the estimated tax in each of the said 4 months. The remaining two-thirds must be paid in four equal monthly instalments in May, June, July and August, i.e. 1-8th of the estimated tax in each of the said 4 months. (This will be in the amended law.)

3. **The Recommended Method:** This method will not be found in

the law but it is a simple method, namely, in eight equal monthly instalments, without interest, commencing in January.

To take advantage of the monthly payment plan without interest each payment must be made on or before the due dates. Otherwise interest will be charged on the total balance remaining unpaid after April 30th.



EXAMPLE OF INSTALMENT PAYING WITHOUT INTEREST

If your estimated tax is \$60.00 you pay one-third of the tax (\$20.00) in four instalments (\$5.00 each) and the remaining two-thirds (\$40.00) in four instalments (\$10.00 each). Your payments are therefore as follows:

On or Before	On or Before	On or Before	On or Before
Jan. 31	Feb. 28	May 31	Aug. 30
\$5	\$5	\$5	\$5
On or Before	On or Before	On or Before	On or Before
June 30	July 31	Aug. 31	Sept. 30
\$10	\$10	\$10	\$10 = \$60

However it is recommended that you pay your tax in eight equal monthly instalments of \$7.50 each—\$60.00.

Instalment Income Tax Remittance Forms are available at any post office, or any branch of any bank, or the office of the Inspector for your

District, and their use will ensure accurate and proper allocation of your payment. However, you can send in your instalments by ordinary letter with your name and address plainly stated thereon, clearly indicating the division between Provincial and Dominion Tax payments.



HOW MUCH DO YOU PAY?

The general-income-tax is payable on your net income less exemptions.

If you are single, your exemption is \$750.00. Thus if your total income is \$1,000.00 you must pay tax on \$250.00.

The exemption for a married person is \$1,500.00 plus \$400.00 for each dependent child or grandchild. Thus if you are a married man with two children and a total income of \$2,600.00 your total exemptions are \$1,500.00 plus \$400.00 for each child, or \$2,300.00 in all. So you pay tax on \$300.00.

Payment: You may send a cheque, Post Office or Money Order in payment of income tax by mail, to the Inspector of Income Tax for the District in which you reside, made payable to the Receiver General of Canada. Write plainly, and give your name in full, so that mistakes in crediting may be avoided. Do not send money or postage stamps in envelopes.

RATES OF NATIONAL DEFENCE TAX

For a single person

2% on the total income if the income exceeds \$500 and does not exceed \$1,200.

3% on the total income if the income exceeds \$1,200.

For a married person

2% on the total income if the income exceeds \$1,200 with a tax credit of \$8.00 for each dependent child or grandchild.

For 1940 the tax is on one-half of the income and the tax credit is \$4.00.



FURTHER INFORMATION

including the National Defence Tax Booklet and the necessary forms may be obtained from the Inspector of Income Tax for the district in which you reside.

Forms are now available. Form T-1 Special is to be used by individuals who are not in business whose income is not more than \$5,000. All others must use the regular form T-1 or in the case of farmers, Form T-1A. Proprietors in business must file, in addition to the Form T-1 Return, an Excess Profits Tax Return on Form E.P.T-1 on or before April 30th next.

Rates of General-Income-Tax which Individuals Must Pay

Your net taxable income is the amount left after you deduct exemptions from your total income.

If your net taxable income is \$250 or less the tax is 6% thereon.

If between	\$250 and \$1,000	the tax is \$ 15 plus 8% on the excess over \$ 250
" " 1000 and 2000	" 75 "	12% "
" " 2000 and 3000	" 195 "	16% "
" " 3000 and 4000	" 355 "	20% "
" " 4000 and 5000	" 555 "	24% "
" " 5000 and 6000	" 795 "	27% "
" " 6000 and 7000	" 1065 "	30% "
" " 7000 and 8000	" 1365 "	33% "
" " 8000 and 9000	" 1695 "	35% "
" " 9000 and 10000	" 2045 "	37% "

For higher incomes refer to the Income War Tax Act.

In addition to the above rates, there is a surtax on all investment income in excess of \$5000.

Also there is National Defence Tax and in some Provinces, Provincial Income Tax.

IMPORTANT

TO EVERY INCOME TAX PAYER

To enjoy the advantages of the Interest-Free

Instalment Plan

You must pay the first instalment not later than January 31st, and pay regularly thereafter

DOMINION OF CANADA INCOME TAX DIVISION
DEPARTMENT OF NATIONAL REVENUE

HON. COLIN GIBSON,
Minister of National Revenue

C. FRASER ELLIOTT,
Commissioner of Income Tax